



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

38 Powder River 0786 Biddle Elementary

0692 Biddle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	56,892.48	56,892.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,784.98	8,784.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,347.06	0.00	1,347.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,524.30	8,524.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	56.00	56.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,315.44	0.00	0.00	1,315.44	0.00	0.00
Totals	76,920.26	74,257.76	1,347.06	1,315.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	76,920.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0692 Biddle Elem	Indirect/Direct	1,347.06 / 74,257.76	1.81%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0692 Biddle Elem	0.0101	0.0100	0.0091	0.0102	1.81%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0692 Biddle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0692 Biddle Elem	0.0101	0.0100	0.0091	0.0102	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0692 Biddle Elem				1.09%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0786 Biddle Elementary	Your Preliminary Rate by School System (SS) is:	1.09%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

38 Powder River 0799 Broadus Public Schools

0705 Broadus Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	955,160.52	955,160.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	60,783.24	60,783.24	0.00	0.00	0.00	0.00
22XX Educational Media Services	55,757.21	55,757.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,139.92	63,139.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,909.28	106,709.28	0.00	8,200.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,858.35	0.00	4,858.35	0.00	0.00	0.00
25XX Support Services - Business	41,719.28	4,393.20	37,326.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	204,147.58	194,131.66	0.00	10,015.92	0.00	0.00
27XX Student Transportation Services	86,400.29	86,400.29	0.00	0.00	0.00	0.00
31XX Food Services	131,226.47	131,226.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	542.92	542.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,227.21	31,227.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,186.34	0.00	0.00	8,186.34	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,394.89	0.00	0.00	2,394.89	0.00	0.00
Totals	1,760,453.50	1,689,471.92	42,184.43	28,797.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,760,453.50					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

38 Powder River 0799 Broadus Public Schools

0706 Powder River Co Dist H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	731,221.63	731,221.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,507.88	57,507.88	0.00	0.00	0.00	0.00
222X Educational Media Services	35,490.26	35,490.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,750.83	66,750.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	63,000.25	63,000.25	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,343.17	0.00	1,343.17	0.00	0.00	0.00
25XX Support Services - Business	42,249.63	4,393.20	37,856.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	270,348.07	238,231.14	0.00	32,116.93	0.00	0.00
27XX Student Transportation Services	381,886.60	381,886.60	0.00	0.00	0.00	0.00
31XX Food Services	12,040.00	12,040.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,304.67	37,304.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,357.26	124,357.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,124.27	0.00	0.00	32,124.27	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,942.71	0.00	0.00	1,942.71	0.00	0.00
Totals	1,857,567.23	1,752,183.72	39,199.60	66,183.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,857,567.23					

Line A	LE 0705 Broadus Elem	Indirect/Direct	42,184.43 / 1,689,471.92	2017	2017	Requested
				Calculated Rate	Reclassified Rate*	Reclassified Rate**
				2.50%		

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

LE 0706 Powder River Co Dist H S Indirect/Direct 39,199.60 / 1,752,183.72 2.24%

Line B Preliminary Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0705 Broadus Elem	0.0161	0.0165	0.0164	0.0190	2.50%
0706 Powder River Co Dist H S	0.0161	0.0165	0.0164	0.0190	2.24%

Line C Approved Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0705 Broadus Elem	0.0000	0.0000	0.0000	0.0000	
0706 Powder River Co Dist H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0705 Broadus Elem	0.0161	0.0165	0.0164	0.0190	
0706 Powder River Co Dist H S	0.0161	0.0165	0.0164	0.0190	

Line E Five Year Average with 5% Discount

LE	2017	LE Reclaasified Rate
0705 Broadus Elem	1.77%	
0706 Powder River Co Dist H S	1.72%	

Line F Average of LE's contained under one School System Code (SS)

0799 Broadus Public Schools

Your Preliminary Rate by School System (SS) is:

1.75%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

38 Powder River 0802 South Stacey Elementary

0709 South Stacey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	50,931.05	50,931.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,811.45	4,811.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	936.51	0.00	936.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,265.26	12,265.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,033.97	1,033.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	438.48	0.00	0.00	438.48	0.00	0.00
Totals	70,416.72	69,041.73	936.51	438.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	70,416.72					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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	LE 0709 South Stacey Elem	Indirect/Direct	936.51 / 69,041.73	1.36%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0709 South Stacey Elem	0.0005	0.0006	0.0012	0.0044	1.36%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0709 South Stacey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0709 South Stacey Elem	0.0005	0.0006	0.0012	0.0044	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0709 South Stacey Elem				0.39%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0802 South Stacey Elementary	Your Preliminary Rate by School System (SS) is:	0.39%	
	This same rate is applied to both EL and HS in the same SS		

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